

State of California
BOARD OF EQUALIZATION

OIL SPILL RESPONSE, PREVENTION, AND
ADMINISTRATION FEES REGULATIONS

Regulation 2242. BARREL OF PETROLEUM PRODUCTS.

Reference: Section 46008, Revenue and Taxation Code.
Sections 8670.40 and 8670.48, Government Code.

“Barrel of petroleum products” means 42 United States gallons of petroleum product at standard conditions of temperature and pressure (60 degrees Fahrenheit and 14.7 pounds per square inch absolute) and excluding such sediment and water which are present in the petroleum products.

History: Adopted March 28, 2001, effective July 6, 2001.

Regulations are issued by the State Board of Equalization to implement, interpret or make specific provisions of the applicable law and to aid in the administration and enforcement of that law. If you are in doubt about how the law applies to your specific activity or transaction, you should write the nearest State Board of Equalization office. Requests for advice regarding a specific activity or transaction should be in writing and should fully describe the facts and circumstances of the activity or transaction.